



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

July 22, 2019

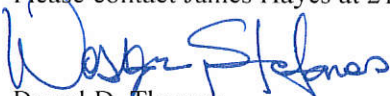
The Honorable District Judges  
The Honorable Commissioners Court  
County of Dallas  
Dallas, Texas

The following Balance Sheet and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.


	<u>Exhibits</u>
<b><i>Balance Sheet: Budgeted Funds as of June 30, 2019</i></b>	
Summary of Cash and Investments: Budgeted Funds as of June 30, 2019	A
General Fund: Funds Available Analysis for the nine months ended June 30 2019	B
Appropriations: Budget/Actual: Tax and Fee Funds for the nine months ended June 30, 2019	C
Revenue: Budget/Actual: Tax and Fee Funds for the nine months ended June 30, 2019	D
Revenue: Budget/Actual: General Fund for the nine months ended June 30, 2019	E
<b><i>Balance Sheet: Funds Not Budgeted as of June 30, 2019</i></b>	
Summary of Cash and Investments: Funds Not Budgeted as of June 30, 2019	F
Appropriations: Funds Not Budgeted for the nine months ended June 30, 2019	G
Revenue: Funds Not Budgeted for the nine months ended June 30, 2019	H
<b><i>Summary of County Bonded Indebtedness as of June 30, 2019</i></b>	I
<b><i>Summary of Cash and Investments: Fiduciary and Agency Funds as of June 30, 2019</i></b>	J

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. The attached financial statements are subject to change pending adjustments required to finalize the closing of the fiscal year end as needed.

Please contact James Hayes at 214-653-7225 if you have any questions.

  
Darryl D. Thomas  
County Auditor

DT/jh

cc: County Treasurer 

**DALLAS COUNTY  
BALANCE SHEET  
BUDGETED FUNDS  
AS OF JUNE 30, 2019**

<b>ASSETS</b>		
Cash and Investments		\$ 619,064,340
Inventories, Stock Room		2,132,418
Net Receivables - County Taxes	8,170,814	
Net Receivables - Other	<u>9,502,000</u> (a)	
Subtotal Net Receivables	17,672,814	
Due from Other Governmental Units	<u>5,751,194</u>	
Total Receivables		23,424,008
Prepayments and other assets		<u>5,191,498</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 649,812,264</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	20,148,900 (b)	
Due to Other Governmental Units	<u>42,486,532</u>	
<b>TOTAL LIABILITIES</b>		62,635,432
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		7,323,916
Projects		179,831,378
General Fund - Encumbrances		21,104,360
Projects - Encumbrances		177,114,347
Other - Encumbrances		26,549,267
<b>UNRESERVED</b>		
General Fund		135,769,494
Other Funds		<u>39,484,070</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 649,812,264</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the CAFR for the most recent closed fiscal year which ended September 30, 2018.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

(c) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
BUDGETED FUNDS  
AS OF JUNE 30, 2019

Exhibit A

FUND	BEGINNING BALANCE JUNE 2019	ACTUAL MONTH OF JUNE 2019	ENDING BALANCE JUNE 2019	ENDING BALANCE JUNE 2018
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00120 General Fund	\$ 185,480,250	\$ (33,633,915)	\$ 151,846,335	\$ 157,304,686
00196 Major Projects	375,937,056	(7,288,341)	368,648,716	358,778,271
00205 Interest & Debt Retirement Fund	25,819,974	(18,674,608)	7,145,366	25,556,047
00466 Projected Federal Grants	11,188,549	(1,091,459)	10,097,091	10,420,173
	<u>598,425,830</u>	<u>(60,688,323)</u>	<u>537,737,507</u>	<u>552,059,177</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00105 Road & Bridge	35,137,243	2,644,710	37,781,953	25,961,732
00126 Permanent Improvement Fund	4,892,613	312,209	5,204,821	2,549,471
00162 Alternate Dispute Resolution	4,383,097	(9,302)	4,373,795	3,868,232
00168 Dallas County Historical Commission	3,877	4	3,881	6,872
00195 Major Technology Fund	28,952,450	(1,670,519)	27,281,932	17,887,716
00467 HUD Section 8	2,445,464	(57,795)	2,387,669	3,287,647
00468 Charter School Grants	2,886,371	158,249	3,044,620	3,072,195
00470 Law Library Fund	471,648	15,913	487,560	467,141
00471 Appellate Judicial System	808,005	(47,402)	760,603	800,244
	<u>79,980,766</u>	<u>1,346,067</u>	<u>81,326,833</u>	<u>57,901,250</u>
Total Governmental Funds Cash and Investments	<u>\$ 678,406,596</u>	<u>\$ (59,342,256)</u>	<u>\$ 619,064,340</u>	<u>\$ 609,960,427</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE NINE MONTHS ENDED JUNE 30, 2019**

**Exhibit B  
Page 1 of 4**

<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
	(a)			
<b>General Government</b>				
1010 GG-County Judge	\$ 610,829	\$ 335	\$ 452,884	\$ 157,610
1011 Truancy Courts	737,676	41,538	570,821	125,317
1020 GG-Commissioners Court Administrator	2,116,416	29,161	1,325,847	761,409
1021 GG-Operation Services-Engineering	1,306,292	165,458	485,021	655,813
1022 GG-Operation Services- Facilities	18,500,932	2,189,663	12,484,995	3,826,274
1023 GG-Operation Services- Comm/Central Svcs	1,698,755	198,093	931,037	569,626
1024 GG-Operations Services-Records Mgt	883,809	44,586	609,939	229,283
1027 GG-Operations-Auto Service Center	4,264,044	1,312,510	2,504,408	447,126
1035 GG- Tax Assessor/Collector	15,352,530	55,744	11,407,936	3,888,849
1040 Human Resource/Civil Service	5,611,372	237,230	2,267,039	3,107,103
1050 GG-County Treasurer	1,397,185	24,220	1,029,390	343,576
1060 Office of Budget and Evaluation	671,162	1,178	461,264	208,720
1070 GG-County Auditor	8,782,464	36,217	6,410,732	2,335,515
1080 GG-Purchasing	1,901,790	110,337	1,100,495	690,958
1082 Small Business Enterprise SBE	622,191	7,744	466,836	147,611
1210 Elections	8,370,400	883,250	6,381,121	1,106,030
<b>Subtotal General Government</b>	<u>72,827,845</u>	<u>5,337,262</u>	<u>48,889,765</u>	<u>18,600,817</u>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	470,912	2,652	317,597	150,663
2060 Veterans Service	390,533	679	233,017	156,836
<b>Subtotal Community Services</b>	<u>861,444</u>	<u>3,331</u>	<u>550,614</u>	<u>307,499</u>
<b>Law Enforcement</b>				
3110 Executive	1,598,692	20,099	1,149,010	429,582
3113 Internal Affairs	1,048,430	2,428	824,714	221,287
3121 General Services	1,178,402	447	911,695	266,260
3122 Personnel	1,127,010	35,535	800,943	290,533
3123 Training	1,035,755	62,753	818,659	154,343
3124 Communications	1,992,724	35,990	1,438,968	517,766
3125 Fiscal	3,954,005	709,778	2,533,932	710,295
3126 Photo Lab	292,199	14,546	192,703	84,949
3128 Bonds	2,656,098	7,306	1,880,435	768,357
3129 Bailiff	10,604,530	6,918	8,919,427	1,678,185
3130 Warrants	5,152,489	4,472	3,897,935	1,250,082
3131 Fugitive Transportation	2,039,560	1,342	1,820,994	217,225
3132 Civil	423,431	5,947	354,560	62,924
3134 Criminal Investigation	3,190,202	79,952	2,639,381	470,870
3136 FLEET	273,841	7,915	187,962	77,965
3137 Freeway Management Program	12,401,065	101,176	9,914,319	2,385,570
3140 Detention Services	1,265,940	4,472	910,461	351,007
3141 North Tower	28,249,196	40,297	23,526,040	4,682,860
3142 West Tower	14,752,806	44,413	12,189,135	2,519,259
3147 Central Intake	13,840,080	42,171	10,491,315	3,306,594
3148 South Tower	21,921,154	13,044	17,797,366	4,110,743
3150 Classification and Release	21,259,729	31,797	17,891,243	3,336,690
3152 Central Kitchen	8,596,964	903,978	5,984,334	1,708,652
3153 Central Laundry	1,766,837	-	1,263,522	503,315
3154 Inmate Transport	396	300	(374)	470
3155 Jail Medical	11,299,391	9,928	9,318,450	1,971,014
<b>Subtotal Sheriff</b>	<u>171,920,925</u>	<u>2,187,003</u>	<u>137,657,126</u>	<u>32,076,796</u>
3210 Constable Precinct #1	2,265,388	10,177	1,723,389	531,822
3220 Constable Precinct #2	1,615,876	11,180	1,286,956	317,740
3230 Constable Precinct #3	1,890,187	7,359	1,460,335	422,493
3240 Constable Precinct #4	2,168,335	10,432	1,951,415	206,488
3250 Constable Precinct #5	1,474,393	23,855	1,248,332	202,206
<b>Subtotal Constable</b>	<u>9,414,179</u>	<u>63,002</u>	<u>7,670,427</u>	<u>1,680,750</u>
3311 Crime Lab	8,658,944	362,220	5,854,597	2,442,127
3312 Medical Examiner	8,236,086	514,526	5,741,667	1,979,893
3313 Breath Alcohol Program	295,374	-	221,402	73,972
<b>Subtotal Institute of Forensic Sciences</b>	<u>17,190,404</u>	<u>876,746</u>	<u>11,817,666</u>	<u>4,495,991</u>

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE NINE MONTHS ENDED JUNE 30, 2019

Exhibit B  
Page 2 of 4

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,699,667	211,989	932,805	554,873
3330 Public Service Program	1,341,607	35,783	1,004,212	301,612
3343 Unincorporated Area Services	487,563	30,943	279,980	176,641
<b>Subtotal Law Enforcement</b>	<b>202,054,344</b>	<b>3,405,466</b>	<b>159,362,216</b>	<b>39,286,663</b>
<b>Justice Administration</b>				
3340 Building Security	4,995,544	618,774	2,733,015	1,643,755
3341 Emergency Management	560,416	14,460	429,508	116,448
3342 Fire Marshal	1,442,721	376,330	747,378	319,013
4011 District Attorney	52,946,578	462,710	39,423,226	13,060,642
4013 Drug Court Program	431,764	268	336,923	94,573
4014 Jail Diversion	547,964	4,719	359,066	184,179
4015 Divert Court Department	472,584	67,708	228,049	176,827
4020 District Clerk	15,779,132	29,666	10,427,095	5,322,371
4031 County Clerk	11,826,993	162,725	8,430,980	3,233,287
4032 County Clerk-Collections	1,136,113	16,644	790,543	328,927
4033 Truancy Courts Clerks	616,218	-	486,126	130,092
4040 Public Defender	15,431,356	76,139	11,564,604	3,790,613
4051 District Court Administration	216,488	870	156,952	58,666
4056 Domestic Relations Office Administration	3,045,903	19,559	2,234,799	791,545
4060 Jury Service	2,291,585	87,561	1,577,264	626,760
4065 Grand Jury Service	226,000	-	162,868	63,132
4071 5th Court of Appeals	150,287	-	109,106	41,181
4072 First Admin. Judicial Region	90,018	-	-	90,018
4080 Court Cost Miscellaneous	5,616,437	128,488	193,803	5,294,146
4110 14th Civil District Court	295,092	1,836	218,361	74,895
4115 44th Civil District Court	298,533	2,139	214,855	81,540
4120 68th Civil District Court	270,859	2,368	199,213	69,277
4125 95th Civil District Court	296,449	1,932	207,624	86,893
4130 101st Civil District Court	273,758	11,584	190,647	71,527
4135 116th Civil District Court	293,740	775	218,673	74,293
4140 134th Civil District Court	367,104	2,097	241,603	123,404
4145 160th Civil District Court	315,550	3,281	175,774	136,496
4150 162nd Civil District Court	288,020	2,608	205,137	80,274
4155 191st Civil District Court	301,589	1,490	209,064	91,035
4160 192nd Civil District Court	295,214	1,808	217,394	76,012
4165 193rd Civil District Court	290,849	2,878	239,116	48,854
4170 298th Civil District Court	297,660	1,361	218,001	78,298
4175 Civil District Masters	352,585	1,812	255,294	95,479
4180 Civil Tax Court	353,669	405	268,534	84,730
4210 254th Family Court	694,347	9,569	545,734	139,045
4215 255th Family Court	636,301	7,986	425,438	202,877
4220 256th Family Court	620,538	6,185	474,501	139,852
4225 301st Family Court	659,806	5,555	483,484	170,768
4230 302nd Family Court	653,690	11,307	436,760	205,623
4235 303rd Family Court	620,881	2,542	488,381	129,958
4240 330th Family Court	672,765	17,861	484,166	170,737
4250 IV-D Court	341,131	40,440	257,773	42,918
4310 304th Juvenile Court	2,396,560	18,477	2,182,392	195,691
4320 305th Juvenile Court	2,478,118	83,536	2,063,732	330,851
4401 Criminal District Court #1	957,011	29,305	843,160	84,545
4402 Criminal District Court #2	852,104	25,601	725,253	101,251
4403 Criminal District Court #3	754,622	67,632	550,434	136,557
4404 Criminal District Court #4	696,456	43,158	554,420	98,878
4405 Criminal District Court #5	730,348	24,005	610,796	95,548
4406 Criminal District Court #6	841,608	20,144	729,040	92,425
4407 Criminal District Court #7	838,785	52,813	705,435	80,537
4410 194th Criminal District Court	1,010,783	50,311	897,526	62,947
4415 195th Criminal District Court	869,699	26,777	761,062	81,859
4420 203rd Criminal District Court	948,962	57,620	801,405	89,937
4425 204th Criminal District Court	847,984	38,722	707,346	101,916
4430 265th Criminal District Court	750,540	42,817	635,457	72,266
4435 282nd Criminal District Court	849,954	67,532	685,507	96,915
4440 283rd Criminal District Court	769,622	46,503	620,565	102,554

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE NINE MONTHS ENDED JUNE 30, 2019

DEPARTMENT	BUDGET	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
	(a)			
4445 291st Criminal District Court	823,350	38,600	694,349	90,400
4450 292nd Criminal District Court	1,002,928	43,663	946,702	12,563
4455 363rd Criminal District Court	652,894	45,639	664,593	(57,337)
4460 Criminal District Magistrates	2,144,510	1,700	1,735,430	407,380
4461 Pretrial Release	2,785,179	159,261	2,483,837	142,081
4465 Staff Attorneys	690,398	14,182	486,542	189,675
4470 Criminal District Court Manager	348,490	5,401	251,775	91,314
4501 County Court at Law #1	459,197	3,000	335,053	121,144
4502 County Court at Law #2	475,612	1,752	347,586	126,274
4503 County Court at Law #3	465,633	1,266	343,458	120,909
4504 County Court at Law #4	505,294	3,140	366,950	135,203
4505 County Court at Law #5	510,604	1,461	345,956	163,187
4601 County Criminal Court #1	568,806	4,911	439,004	124,892
4602 County Criminal Court #2	721,986	5,677	582,407	133,902
4603 County Criminal Court #3	471,554	4,168	340,968	126,418
4604 County Criminal Court #4	773,453	5,067	644,926	123,460
4605 County Criminal Court #5	638,104	5,902	558,696	73,506
4606 County Criminal Court #6	615,523	7,304	487,622	120,597
4607 County Criminal Court #7	507,112	24,708	407,392	75,011
4608 County Criminal Court #8	681,548	14,997	480,822	185,729
4609 County Criminal Court #9	666,931	6,540	522,288	138,103
4610 County Criminal Court #10	721,617	13,448	491,057	217,111
4611 County Criminal Court #11	639,899	14,685	453,776	171,438
4615 County Criminal Court of Appeals	413,686	2,287	263,226	148,173
4616 County Criminal Court of Appeals #2	660,049	13,556	516,862	129,630
4617 County Criminal Court - Magistrate	487	268	131	87
4620 County Criminal Court Manager	312,441	5,762	216,636	90,042
4701 Probate Court #1	792,773	4,478	596,990	191,305
4702 Probate Court #2	879,669	6,416	639,610	233,644
4703 Probate Court #3	1,412,484	10,382	909,560	492,542
4704 Investigators/Court Visitor Program	1,102,707	32,150	651,582	418,975
4705 Probate Associates	374,514	3,286	284,767	86,460
4811 J.P- 1-1	1,089,726	18,553	771,000	300,173
4812 J.P- 1-2	722,226	17,795	493,756	210,675
4821 J.P- 2-1	712,969	21,662	518,621	172,686
4822 J.P- 2-2	752,437	5,645	538,176	208,616
4831 J.P- 3-1	847,051	4,959	618,641	223,450
4832 J.P- 3-2	760,494	4,572	485,495	270,427
4841 J.P- 4-1	741,975	22,941	534,610	184,423
4842 J P 4-2	625,700	20,556	409,636	195,509
4851 J.P- 5-1	663,475	9,211	495,358	158,906
4852 J.P- 5-2	817,358	5,501	556,590	255,266
<b>Subtotal Justice Administration</b>	<b>175,460,227</b>	<b>3,537,844</b>	<b>125,252,797</b>	<b>46,669,586</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	515,459	16,245	380,775	118,439
2070 Welfare Assistance	3,093,460	97,846	1,967,092	1,028,522
5110 Juvenile Administration	22,356,278	2,234,480	15,236,888	4,884,910
5114 Juvenile-Detention Center	17,646,764	49,511	12,121,334	5,475,920
5115 Juvenile-Emergency Shelter	2,694,758	3,657	1,790,460	900,641
5116 Juvenile-Letot Center	3,557,264	8,383	2,510,517	1,038,363
5117 Juvenile-Youth Village	4,302,723	29,018	3,081,426	1,192,279
5118 Juvenile-Medlock Center	5,057,721	6,593	3,720,692	1,330,436
5119 Juvenile-Letot Residential Treatment Center	2,392,098	11,771	1,618,478	761,849
5210 Health Administration	1,471,952	147,481	852,978	471,493
5211 Environmental Health	1,686,803	435,157	795,168	456,479
5212 Public Health Lab	2,597,682	325,810	1,601,035	670,837
5213 Preventive Health	3,411,674	601,018	1,720,440	1,090,216
5214 Communicable Disease Control	705,295	47,677	508,707	148,910
5215 STD Clinic	2,093,020	115,541	1,271,594	705,885
5216 TB Clinic	2,222,539	213,816	1,473,000	535,723
5218 HHS - Finance Admin	726,640	20	537,380	189,240
5310 Budget Office Community Contracts	12,416,333	992,118	8,211,078	3,213,138
5330 CPS Program	4,379,868	2,601,563	1,682,502	95,803
<b>Subtotal Health and Social Services</b>	<b>93,328,332</b>	<b>7,937,704</b>	<b>61,081,545</b>	<b>24,309,084</b>

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE NINE MONTHS ENDED JUNE 30, 2019

Exhibit B  
Page 4 of 4

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	248,582	9,018	185,353	54,211
9910 Countywide Appropriations	11,111,818	873,734	7,163,736	3,074,347
9930 Cash Match for Grants	5,649,645	-	5,649,645	-
9940 Reserves and Contingency	4,106,190	-	-	4,106,190
<b>Subtotal Other Operating</b>	<u>21,116,234</u>	<u>882,752</u>	<u>12,998,734</u>	<u>7,234,748</u>
9950 Emergency Reserves	53,609,974 (a)	-	-	53,609,974
<b>Grand Total</b>	<u>\$ 619,258,401</u>	<u>\$ 21,104,360</u>	<u>\$ 408,135,670</u>	<u>\$ 190,018,371</u>

Budget includes encumbrances which are carried forward from FY 18 in the amount of

\$ 10,431,662.73

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	\$ 553,011,089.00	
General Fund Reserves Budget	55,815,650.00	(a)
LAB FY 19	608,826,739.00	
Carryforward encumbrances	10,431,662.73	
Rounding	(0.25)	
Budget LAB FY 19	<u>619,258,401.48</u>	
Budget per budget funds available	<u>619,258,401.48</u>	
	<u>\$ -</u>	

(a) Following is a reconciliation of the Initial LAB FY 19 General Fund Reserves Budget of \$55,815,650 to the current funds available balance:

General Fund Reserves Budget	\$ 55,815,650
Budgeted Revenues exceeds Budgeted Expenditures	
General Fund Revenue Budget	553,011,089
General Fund Expenditure Budget	<u>(550,963,800)</u>
	2,047,289
Emergency reserves - LAB 19 budget	57,862,939
Miscellaneous transfers to various departments	<u>(4,252,965)</u>
	<u>\$ 53,609,974</u>

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY  
 APPROPRIATIONS  
 BUDGET/ACTUAL - TAX AND FEE FUNDS  
 FOR THE NINE MONTHS ENDED JUNE 30, 2019

Exhibit C

FUND	FY 2019 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF JUNE 2019	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 59,211,490	\$ 1,897,314	\$ 782,242	\$ 26,299,951	\$ 32,911,539
120 General Fund	619,258,401	21,104,360	44,419,720	429,240,030	190,018,371
126 Permanent Improvement Fund	4,349,886	1,280,390	145,523	2,815,076	1,534,810
162 Alternate Dispute Resolution	4,835,064	18,436	87,727	364,409	4,470,655
168 Dallas County Historical Commission	4,450	-	-	2,550	1,900
195 Major Technology Fund	45,468,410	6,554,389	1,449,615	29,444,386	16,024,024
196 Major Projects	393,033,438	170,559,958	11,530,627	239,775,523	153,257,915
205 Interest & Debt Retirement Fund	33,460,010	-	19,162,138	28,853,775	4,606,235
466 Grants	114,778,766	22,762,017	7,487,591	81,197,674	33,581,092
467 HUD Section 8	43,685,216	258,199	4,911,668	33,914,411	9,770,805
468 Charter School Grants	7,136,569	148,542	607,162	6,030,647	1,105,922
470 Law Library Fund	1,236,090	184,368	57,638	876,846	359,243
471 Appellate Judicial System	1,285,566	-	45,059	340,656	944,910
Total	<u>\$ 1,327,743,356</u>	<u>\$ 224,767,974</u>	<u>\$ 90,686,708</u>	<u>\$ 879,155,936</u>	<u>\$ 448,587,420</u>

(a) Budget includes Legally Adopted Budget and Carry-Forward Budget from FY18.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.



**DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-TAX AND FEE FUNDS  
FOR THE NINE MONTHS ENDED JUNE 30, 2019**

Exhibit D

<u>FUND</u>	<u>FY2019 BUDGET</u>	<u>ACTUAL MONTH OF JUNE 2019</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 32,059,673	\$ 3,159,706	\$ 33,717,464	\$ (1,657,791)
120 General Fund	553,011,089	9,125,150	517,414,171	35,596,918
126 Permanent Improvement	4,106,874	465,491	4,612,385	(505,511)
162 Alternate Dispute	882,792	78,090	722,527	160,265
168 Historical Commission	-	4	38	(38)
195 Major Technology	43,785,090	131,448	44,494,114	(709,024)
196 Major Projects	99,891,709	2,152,332 (b)	117,240,355	(17,348,646)
205 Debt Service	29,773,961	487,529	28,534,295	1,239,666
466 Projected Federal Grants	85,899,034	8,083,475	60,618,629	25,280,405
467 HUD Section 8	36,250,473	3,247,206	28,144,376	8,106,097
468 Charter School Grants	8,368,081	760,433	5,884,910	2,483,171
470 Law Library	1,010,903	85,341	767,111	243,792
471 Appellate Judicial	418,342	19,588	202,540	215,802
<b>TOTAL</b>	<u>\$ 895,458,021</u>	<u>\$ 27,795,792</u>	<u>\$ 842,352,915</u>	<u>\$ 53,105,106</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

(b) Includes approximately \$ 11 million reimbursement from capital project Fund 440 for capital expenditures expended from Fund 196 for which Fund 440 was responsible.

**DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-GENERAL FUND  
FOR THE NINE MONTHS ENDED JUNE 30, 2019**

Exhibit E

DESCRIPTION	FY2019 BUDGET	ACTUAL MONTH OF JUNE 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 385,223,438	\$ 1,002,171	\$ 389,443,702	\$ (4,220,264)
Licenses, Permits and Registrations	25,150,000	95,366	23,904,124	1,245,876
Fines and Forfeitures	319,000	(679,729)	288,672	30,328
Use of Money and Property	7,393,783	568,820	6,302,609	1,091,174
Charges for Current Services - General Government	42,705,500	817,701	33,459,594	9,245,906
Charges for Current Services - Public Safety	12,883,463	1,108,539	9,879,076	3,004,387
Charges for Current Services - Judiciary	22,471,110	2,425,566	16,665,424	5,805,686
Reimbursements for Current Services - General Government	652,000	58,006	420,974	231,026
Reimbursements for Current Services - Public Safety	16,392,316	1,622,303	12,553,451	3,838,865
Reimbursements for Current Services - Judicial	5,892,077	463,420	4,777,666	1,114,411
Reimbursements for Current Services - Health	7,798,900	649,806	5,304,793	2,494,107
Intergovernmental - General Government	1,595,000	11,862	1,369,564	225,436
Intergovernmental - Public Safety	400,000	-	458,419	(58,419)
Intergovernmental - Streets and Highways	-	-	600,000	(600,000)
Intergovernmental - Judiciary	1,985,000	112,064	1,457,156	527,844
Intergovernmental - Health and Welfare	850,000	23,600	362,859	487,141
Miscellaneous	3,124,650	451,363	3,521,941	(397,291)
Interfund Transfers	18,174,851	394,293	6,644,147	11,530,704
<b>TOTAL</b>	<u>\$ 553,011,088</u>	<u>\$ 9,125,150</u>	<u>\$ 517,414,171</u>	<u>\$ 35,596,917</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY  
BALANCE SHEET  
FUNDS NOT BUDGETED  
AS OF JUNE 30, 2019

<b>ASSETS</b>		
Cash and Investments		\$ 182,626,248
Inventories, Stock Room		48,040
Net Receivables - County Taxes		
Net Receivables - Other	3,055,000 (a)	
Subtotal Net Receivables	3,055,000	
Due from Other Governmental Units	47,763	
Total Receivables	47,763	3,102,763
Prepayments and other assets		-
<b>TOTAL ASSETS</b>		<b>\$ 185,777,050</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	1,187,588 (b)	
Due to Other Governmental Units	414,501	
<b>TOTAL LIABILITIES</b>		1,602,090
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		48,040
Projects		9,537,531
General Fund - Encumbrances		-
Projects - Encumbrances		117,667,918
Other - Encumbrances		7,024,225
 <b>UNRESERVED</b>		
General Fund		-
Other Funds		49,897,246
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$ 185,777,050</b>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the CAFR for the most recent closed fiscal year which ended September 30, 2018.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

(c) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FUNDS NOT BUDGETED  
AS OF JUNE 30, 2019

Exhibit F

FUND	BEGINNING BALANCE JUNE 2019	MONTH OF JUNE 2019	ENDING BALANCE JUNE 2019	ENDING BALANCE JUNE 2018
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125	\$ (9,926)	\$ (9,646)	\$ (19,572)	\$ 6,647
00170	(38,024)	(7,593)	(45,617)	(4,260)
00190	495,139	-	495,139	495,139
00210	168	-	168	168
	<u>447,357</u>	<u>(17,239)</u>	<u>430,119</u>	<u>497,694</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200	2,276,936	(74,567)	2,202,369	2,155,346
00201	1,273,701	10,975	1,284,676	1,098,232
00202	14,724,659	(1,150,134)	13,574,525	15,217,258
00203	8,758,885	(26,867)	8,732,019	9,689,603
00204	27,011,912	749,062	27,760,974	25,122,440
00500	Payroll (4,345)	(10,232)	(14,576)	(888)
00538	DA - Check Processing 209,866	291	210,157	183,011
00547	DA - State Forfeitures/Other 178,027	375	178,402	148,959
	<u>54,429,642</u>	<u>(501,097)</u>	<u>53,928,545</u>	<u>53,613,961</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00415	1995A Permanent Improvement 449,339	-	449,339	449,339
00433	Tax Notes Series 2011 -	-	-	394,310
00440	Tax Notes Series 2013 -	-	-	10,914,385
00441	Combination Tax and Parking Series 2016 124,587,877	(3,667,573) (c)	120,920,304	163,335,530
00482	Permanent Improvement Bond Series 64,134	-	64,134	64,134
00493	1992A Permanent Improvement Bond 369,811	-	369,811	369,811
	<u>125,471,160</u>	<u>(3,667,573)</u>	<u>121,803,587</u>	<u>175,527,509</u>
<b>Road Funds:</b>				
00414	1995 Road Bond Fund 6,423	(4,804)	1,619	17,923
00418	Road Bond Series 1996 128,946	-	128,946	128,946
00424	Unlimited Tax Road Bonds Series 2,881,339	-	2,881,339	3,342,373
00427	Unlimited Tax Refunding & Improv 2,885,172	-	2,885,172	4,239,807
00481	Public Property Finance Obligati 86,303	-	86,303	86,303
00490	Unlimited Tax Road Bond Fund 129,734	-	129,734	129,734
00492	1992 Road Bond Fund 146,221	-	146,221	146,221
00494	Unlimited Tax Road Bond Fund 204,663	-	204,663	204,663
	<u>6,468,801</u>	<u>(4,804)</u>	<u>6,463,997</u>	<u>8,295,970</u>
Total Governmental Funds Cash and Investments	<u>\$ 186,816,960</u>	<u>\$ (4,190,713)</u>	<u>\$ 182,626,248</u>	<u>\$ 237,935,134</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

(c) Capital project Fund 440 reimbursed Fund 196 for capital expenditures for which Fund 440 was responsible.

DALLAS COUNTY  
APPROPRIATIONS  
FUNDS NOT BUDGETED  
FOR THE NINE MONTHS ENDED JUNE 30, 2019

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF JUNE 2019	YTD ACTUAL + ENCUMBRANCES
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125 Petit Jury Fund	\$ -	\$ 9,646	\$ 9,584
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>9,646</u>	<u>9,584</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00200 Judicial Fund	36,558	79,508	428,881
00201 Technology Fund	-	-	2,241
00202 Local Government Fund	1,660,136	950,779	6,745,355
00203 Local Official Fund	1,524,456	364,732	5,932,771
00204 Record Management Fund	3,803,075	122,308	6,169,614
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	264	46,102
00547 DA - State Forfeitures/Other	-	-	8,430
	<u>7,024,225</u>	<u>1,517,592</u>	<u>19,333,394</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	-	-	-
00433 Tax Notes Series 2011	-	-	394,310
00440 Tax Notes Series 2013	-	-	10,914,385
00441 Combination Tax and Parking Series 2016	115,417,955	3,596,966	144,611,363
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>115,486,642</u>	<u>3,596,966</u>	<u>155,988,745</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	-	4,804	4,804
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	2,174,893	432,872	3,407,624
00481 Public Property Finance Obligati	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-
00492 1992 Road Bond Fund	6,383	-	6,383
00494 Unlimited Tax Road Bond Fund	-	-	-
	<u>2,181,276</u>	<u>437,676</u>	<u>3,418,811</u>
<b>Subtotal road funds</b>	<u>2,181,276</u>	<u>437,676</u>	<u>3,418,811</u>
<b>Subtotal capital project funds</b>	<u>117,667,918</u>	<u>4,034,642</u>	<u>159,407,556</u>
<b>Total</b>	<u>\$ 124,692,144</u>	<u>\$ 5,561,880</u>	<u>\$ 178,750,535</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

(c) Capital project Fund 440 reimbursed Fund 196 for capital expenditures for which Fund 440 was responsible.

DALLAS COUNTY  
REVENUE  
FUNDS NOT BUDGETED  
FOR THE NINE MONTHS ENDED JUNE 30, 2019

Exhibit H

FUND	ACTUAL MONTH OF JUNE 2019	TOTAL YTD REVENUE
<b>GOVERNMENTAL FUNDS:</b>		
<b>Major Funds:</b>		
00125 Petit Jury Fund	\$ -	\$ -
00170 Return Check Collection	(7,593)	(11,199)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(7,593)</u>	<u>(11,199)</u>
<b>Other Non-Major Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
00200 Judicial Fund	27,695	482,806
00201 Technology Fund	11,993	147,855
00202 Local Government Fund	171,381	4,198,168
00203 Local Official Fund	393,749	4,106,481
00204 Record Management Fund	830,942	6,566,584
00500 Payroll	-	-
00538 DA - Check Processing	515	57,792
00547 DA - State Forfeitures/Other	375	39,138
	<u>1,436,650</u>	<u>15,598,824</u>
<b>Capital Project Funds (a):</b>		
<b>Permanent Improvement Funds:</b>		
00415 1995A Permanent Improvement	-	-
00433 Tax Notes Series 2011	-	-
00440 Tax Notes Series 2013	-	-
00441 Combination Tax and Parking Series 2016	-	-
00482 Permanent Improvement Bond Series	-	-
00493 1992A Permanent Improvement Bond	-	-
	<u>-</u>	<u>-</u>
<b>Road Funds:</b>		
00414 1995 Road Bond Fund	-	-
00418 Road Bond Series 1996	-	-
00424 Unlimited Tax Road Bonds Series	-	-
00427 Unlimited Tax Refunding & Improv	-	-
00481 Public Property Finance Obligati	-	-
00490 Unlimited Tax Road Bond Fund	-	-
00492 1992 Road Bond Fund	-	-
00494 Unlimited Tax Road Bond Fund	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>Total</b>	<b>\$ 1,429,057</b>	<b>\$ 15,587,625</b>

(a) Capital Project Funds consists solely of unspent Bond funds.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such supplementary information as needed.

**DALLAS COUNTY  
SUMMARY OF COUNTY BONDED INDEBTEDNESS  
AS OF JUNE 30, 2019**

Exhibit I

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ 15,190,000	\$ 3,972,138	\$ 19,162,138
2020	21,050,000	7,076,225	28,126,225
2021	13,780,000	6,170,350	19,950,350
2022	12,250,000	5,497,400	17,747,400
2023	12,325,000	4,884,900	17,209,900
2024	12,420,000	4,268,650	16,688,650
2025	12,505,000	3,647,650	16,152,650
2026	11,190,000	3,022,400	14,212,400
2027	11,195,000	2,462,900	13,657,900
2028	11,195,000	1,903,150	13,098,150
2029	11,195,000	1,343,400	12,538,400
2030	11,195,000	783,650	11,978,650
2031	11,195,000	335,850	11,530,850
	<u>\$ 166,685,000</u>	<u>\$ 45,368,663</u>	<u>\$ 212,053,663</u>

This statement should be read in conjunction with the accompanying Balance Sheets.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FIDUCIARY AND AGENCY FUNDS  
AS OF JUNE 30, 2019

Exhibit J

FUND	BEGINNING BALANCE JUNE 2019	ACTUAL MONTH OF JUNE 2019	ENDING BALANCE JUNE 2019	ENDING BALANCE JUNE 2018
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
00128 Adult Probation Fund	\$ 6,392,335	\$ 5,413,503	\$ 11,805,838	\$ 10,179,360
00130 Election Fund-Special	40,409	372	40,781	37,411
00166 State Report Interest Fund	2,275,167	1,048,829	3,323,996	3,492,620
00501 County Clerk-Special	13,389,988	730,107	14,120,096	10,014,378
00502 County Clerk-Trust	20,652,437	45,375	20,697,813	19,700,865
00503 District Clerk-Special	7,934,356	(344,791)	7,589,565	7,241,272
00504 District Clerk-Trust	31,984,507	(5,367,349)	26,617,157	27,973,307
00505 Sheriff-Special	211,904	65,176	277,080	355,402
00506 County Clerk Special Trust Fund	28,635,868	148,461	28,784,329	21,849,827
00532 Escrow Fund	18,999,281	(1,070,701)	17,928,580	15,796,524
00537 Youth Village Special Fund	523	-	523	522
00542 DA - Police Agencies	38,182	80	38,263	37,423
00543 Adult Probation-Restitution	3,580,923	75,485	3,656,408	2,926,295
00544 DA - Attorney General	27,680	58	27,739	27,130
00545 DA - Unadjudicated-Gambling	60,380	127	60,507	59,179
00546 DA - Forfeitures-Narcotics	19,783	52	19,835	87,142
00550 Justice of the Peace 1-1 Special	524,665	2,971	527,636	530,122
00551 Justice of the Peace 1-2 Special	118,096	1,381	119,477	135,625
00553 Justice of the Peace 3-3 Special	74,236	5,476	79,712	70,111
00554 Justice of the Peace 2-1 Special	407,126	(200)	406,927	404,530
00555 Justice of the Peace 2-2 Special	63,927	573	64,500	64,607
00556 Justice of the Peace 3-1 Special	19,433	16,059	35,492	20,251
00557 Justice of the Peace 3-2 Special	158,162	30	158,192	159,708
00559 Justice of the Peace 4-1 Special	59,368	1,450	60,818	51,078
00560 Justice of the Peace 4-2 Special	5,456	485	5,941	3,822
00561 Justice of the Peace 5-1 Special	12,621	235	12,857	20,715
00562 Justice of the Peace 5-2 Special	286,103	263	286,366	273,797
00570 Dallas County Housing Fin.	65,582	138	65,720	64,277
00571 Dallas County Housing Fin.	1,005,074	2,117	1,007,191	984,833
00580 Constable 1 Special Fund No. 580	43,513	12,232	55,745	46,595
00581 Constable 2 Special Fund No. 581	3,127	(210)	2,917	2,962
00582 Constable 3 Special Fund No. 582	6,167	-	6,167	7,405
00584 Constable 4 Special Fund No. 584	14,707	(7,691)	7,016	17,616
00586 Constable 5 Special Fund No. 586	30,275	2,303	32,577	31,986
00670 Credit Card BOA Charge Back	61	-	61	61
00704 Unallocated Tax	4,935,062	181,785	5,116,847	17,651,283
00802 Child Support Holding Fund	130,965	(518)	130,447	141,243
00807 District Attorney Check Collection	566,058	-	566,058	518,651
00808 Child Support Clearing	11,774	485	12,259	8,907
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 142,785,282</b>	<b>\$ 964,149</b>	<b>\$ 143,749,430</b>	<b>\$ 140,988,842</b>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

(b) Large cash balance in Fund 704 in FY 18 resulted from taxpayers prepaying real estate taxes.